IN THE CLAIMS:

Kindly cancel Claims 1, 3, 4, 7, 8, 14-18 and 21.

- 1. (Cancelled)
- 2. (Previously Presented) A polarizing plate protection film wherein a polyurethane resin layer and a non-polarizer polyvinyl alcohol layer are formed in this order on a thermoplastic saturated norbornene-type resin film.
 - 3. (Cancelled)
 - 4. (Cancelled)
- 5. (Previously Presented) A polarizing plate having on at least one side thereof a polarizing plate protection film, said polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polarizing plate protection film being bonded onto at least one side of the polarizer by wet lamination using a polyvinyl alcohol adhesive.
 - 6. (Cancelled)
 - 7. (Cancelled)
 - 8. (Cancelled)
- 9. (Previously Presented) The polarizing plate protection film of claim 2, wherein said polyurethane resin layer consists of a polyurethane adhesive which contains modified polyisocyanate.
- 10. (Previously Presented) The polarizing plate protection film of claim 2, wherein said polyurethane resin layer consists of a water-type polyurethane adhesive.

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- 11. (Previously Presented) A polarizing plate protection film wherein a polyurethane resin layer and a polyvinyl alcohol layer are formed in this order on a thermoplastic saturated norbornene-type resin film, said polarizing plate protection film being bonded onto at least one side of a polarizer by wet lamination using a polyvinyl alcohol-type adhesive.
- 12. (Previously Presented) A polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polyurethane resin layer consisting of a polyurethane adhesive which contains modified polyisocyanate, said polarizing plate protection film being bonded onto at least one side of a polarizer by wet lamination using a polyvinyl alcohol-type adhesive.
- 13. (Previously Presented) A polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film on which a polyurethane resin layer is formed, said polyurethane resin layer consisting of a water-type polyurethane adhesive, said polarizing plate protection film being bonded onto at least one side of the polarizer by wet lamination using a polyvinyl alcohol-type adhesive.
 - 14. (Cancelled)
 - 15. (Cancelled)
 - 16. (Cancelled)
 - 17. (Cancelled)
 - 18. (Cancelled)
 - 19. (Previously Presented) A polarizing plate comprising:
 - (a) a polyvinyl alcohol polarizer having on one side thereof a liquid crystal cell,

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- (b) a polarizing plate protection film consisting of a thermoplastic saturated norbornene-type resin film,
- (c) a thin film of a polyurethane resin formed and bonded to said thermoplastic saturated norbornene-type resin film, said polyurethane film having a thickness of from about 0.01 20 microns, and being formed from a two-component type with a main agent consisting of a polyester resin,
- (d) said polyurethane layer in (c) above being bonded to a side of the polyvinyl alcohol polarizer having a liquid crystal cell thereon.
- 20. (Previously Presented) The polarizing plate of claim 19, further comprising a polyvinyl alcohol adhesive bonding said layer of a polyurethane resin of the polarizing plate protection film to a side of the polyvinyl alcohol polarizer having liquid crystal cells.

21. (Cancelled)